

notice of such consolidation to Customs, in accordance with paragraph (b) of this section.

(2) *Period.* The records described in paragraph (a)(1) of this section, other than powers of attorney, shall be retained for at least 5 years after the date of entry. Powers of attorney shall be retained until revoked, and revoked powers of attorney and letters of revocation shall be retained for 5 years after either the date of revocation or the date the client ceases to be an “active client” as defined in § 111.29(b)(2)(ii). When merchandise is withdrawn from a bonded warehouse, copies of papers relating to the withdrawal shall be retained for 5 years from the date of withdrawal of the last merchandise withdrawn under the entry.

(b) *Notification*—(1) *Applicability.* The procedure to maintain records on a consolidated system basis is generally available to brokers who have been granted permits to do business in more than one district.

(2) *Form and content.* If consolidated storage is desired by the broker, he must submit a written notice addressed to the Director, Regulatory Audit Division, U.S. Customs Service, 909 S.E. First Avenue, Miami, Florida 33131. The written notice shall include:

(i) The address at which the broker intends to maintain the consolidated records. This location must be within a district where the broker has been granted a permit;

(ii) A detailed statement describing all the records of transactions to be maintained at the consolidated location, the methodology of record maintenance, a description of any automated data processing to be applied, and a list of all the broker’s customs business activity locations; and

(iii) An agreement that there will be no change in the records, the manner of recordkeeping, or the location at which they will be maintained, unless Customs is first notified.

[T.D. 70–134, 35 FR 9254, June 13, 1970, as amended by T.D. 72–299, 37 FR 23100, Oct. 28, 1972; T.D. 78–138, 43 FR 21880, May 22, 1978; T.D. 86–161, 51 FR 30342, Aug. 26, 1986; T.D. 90–92, 55 FR 49884, Dec. 3, 1990; T.D. 95–77, 60 FR 50019, Sept. 27, 1995; T.D. 98–56, 63 FR 32945, June 16, 1998]

§ 111.24 Records confidential.

The records referred to in this part and pertaining to the business of the clients serviced by the broker shall be considered confidential, and the broker shall not disclose their contents or any information connected therewith to any persons other than such clients and the Field Director, Regulatory Audit, the special agent in charge, or other duly accredited agents of the United States except on subpoena by a court of competent jurisdiction.

[T.D. 78–138, 43 FR 21880, May 22, 1978, as amended by T.D. 86–161, 51 FR 30342, Aug. 26, 1986]

§ 111.25 Records shall be available.

During the period of retention, the broker shall maintain his records in such manner that they may readily be examined, and they shall be made available for inspection, copying, reproduction or other official use by Customs regulatory auditors or special agents in accordance with the provisions of §§ 162.1a through 162.1i within the period of retention or within any longer period of time during which they remain in the possession of the broker.

[T.D. 78–138, 43 FR 21880, May 22, 1978, as amended by T.D. 79–159, 44 FR 31968, June 4, 1979; T.D. 86–161, 51 FR 30342, Aug. 26, 1986]

§ 111.26 Interference with examination of records.

Except in accordance with the provisions of §§ 162.1a through 162.1i, a broker shall not refuse access to, conceal, remove, or destroy the whole or any part of any record relating to his transactions as a broker which is being sought, or which the broker has reasonable grounds to believe may be sought, by the Treasury Department or any representative thereof, nor shall he otherwise interfere, or attempt to interfere, with any proper and lawful efforts to procure or reproduce information contained in such records.

[T.D. 70–134, 35 FR 9254, June 13, 1970, as amended by T.D. 79–159, 44 FR 31968, June 4, 1979; T.D. 86–161, 51 FR 30342, Aug. 26, 1986]